

Combining Financial Statements

General Fund

The General Fund accounts for all financial resources and transactions not accounted for in other funds. The basic portion is nonrestrictive in use, whereas the restricted portion is earmarked for specific purposes.

Schedule of Assets, Liabilities, and Fund Balances

General Fund

June 30, 2000 (expressed in thousands)

	Basic	Restricted	Totals	
			June 30, 2000	June 30, 1999
Assets:				
Cash and pooled investments	\$ 643,783	\$ 657,722	\$ 1,301,505	\$ 1,539,021
Investments	-	423,992	423,992	916
Taxes receivable (net of allowance)	2,146,651	5,584	2,152,235	2,104,683
Other receivables (net of allowance)	171,183	86,815	257,998	256,234
Due from other funds	128,848	38,332	167,180	233,797
Due from other governments	609,192	526,448	1,135,640	998,883
Inventories	19,516	-	19,516	96,369
Total Assets	\$ 3,719,173	\$ 1,738,893	\$ 5,458,066	\$ 5,229,903
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ 565,200	\$ 19,696	\$ 584,896	\$ 546,976
Contracts and retainages payable	7,278	11,695	18,973	22,660
Accrued liabilities	107,753	6,081	113,834	107,548
Obligations under security lending agreements	29,098	1,581	30,679	64,734
Due to other funds	546,473	20,209	566,682	519,913
Due to other governments	71,704	2,348	74,052	64,888
Deferred revenues	1,024,292	81,381	1,105,673	1,193,493
Claims and judgments payable, current	26,585	-	26,585	34,942
Total Liabilities	2,378,383	142,991	2,521,374	2,555,154
Fund Balances:				
Reserved for encumbrances	57,657	32,978	90,635	2,043
Reserved for inventories	15,621	-	15,621	13,738
Reserved for restricted accounts	-	305,725	305,725	867,398
Reserved for other specific purposes	36,479	1,257,148	1,293,627	506,400
Unreserved, designated for working capital	803,402	-	803,402	823,300
Unreserved, designated for unrealized gains	-	51	51	-
Unreserved, undesignated	427,631	-	427,631	461,870
Total Fund Balances	1,340,790	1,595,902	2,936,692	2,674,749
Total Liabilities and Fund Balances	\$ 3,719,173	\$ 1,738,893	\$ 5,458,066	\$ 5,229,903

Schedule of Revenues, Expenditures, and Changes in Fund Balances

General Fund

For the Fiscal Year Ended June 30, 2000 (expressed in thousands)

	Basic	Restricted	Totals for the Year Ended	
			June 30, 2000	June 30, 1999
Revenues:				
Retail sales and use taxes	\$ 5,799,522	\$ -	\$ 5,799,522	\$ 5,321,629
Business and occupation taxes	1,783,542	-	1,783,542	1,811,016
Property taxes	1,332,837	-	1,332,837	1,276,808
Excise taxes	430,778	121,874	552,652	815,833
Motor vehicle and fuel taxes	-	2,860	2,860	2,716
Other taxes	797,811	70,499	868,310	790,969
Licenses, permits, and fees	91,890	39,304	131,194	122,409
Timber sales	3,141	70,235	73,376	77,571
Other contracts and grants	237,938	2,896	240,834	231,237
Federal grants-in-aid	4,263,937	40,660	4,304,597	3,863,972
Charges for services	30,671	5,609	36,280	22,129
Investment income	69,074	37,819	106,893	85,603
Miscellaneous revenue	32,135	104,411	136,546	134,094
Total Revenues	14,873,276	496,167	15,369,443	14,555,986
Expenditures:				
Current:				
General government	480,061	70,948	551,009	569,337
Human services	6,978,128	77,091	7,055,219	6,502,697
Natural resources and recreation	200,814	95,763	296,577	299,325
Transportation	29,775	15,687	45,462	41,263
Education	6,241,033	-	6,241,033	5,982,820
Intergovernmental	22,672	149,752	172,424	185,672
Capital outlays	56,621	14,863	71,484	85,093
Debt service:				
Principal	15,046	883	15,929	16,244
Interest	3,376	412	3,788	2,292
Total Expenditures	14,027,526	425,399	14,452,925	13,684,743
Excess of Revenues Over (Under) Expenditures	845,750	70,768	916,518	871,243
Other Financing Sources (Uses):				
Note proceeds	4,017	-	4,017	3,563
Operating transfers in	165,853	266,585	432,438	429,110
Operating transfers out	(1,029,928)	(61,111)	(1,091,039)	(1,017,924)
Total Other Financing Sources (Uses)	(860,058)	205,474	(654,584)	(585,251)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(14,308)	276,242	261,934	285,992
Fund Balances:				
Fund balances as restated, July 1	1,355,089	1,319,660	2,674,749	2,389,033
Residual equity transfers in	9	-	9	-
Residual equity transfers out	-	-	-	(276)
Fund Balances, June 30	\$ 1,340,790	\$ 1,595,902	\$ 2,936,692	\$ 2,674,749

Schedule of Revenues, Expenditures, and Other Financing Sources (Uses) - Budget and Actual General Fund

For the Fiscal Year Ended June 30, 2000 (expressed in thousands)

	Basic			Restricted		
	Approved Budget 1999-01 Biennium	Actual For 1999-01 Biennium	Variance Favorable (Unfavorable)	Approved Budget 1999-01 Biennium	Actual For 1999-01 Biennium	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$ 20,364,268	\$ 10,121,817	\$ (10,242,451)	\$ 105,800	\$ 46,629	\$ (59,171)
Licenses, permits, and fees	172,690	91,890	(80,800)	73,659	39,305	(34,354)
Other contracts and grants	444,808	237,938	(206,870)	2,317	2,896	579
Timber sales	9,331	3,141	(6,190)	118,862	70,235	(48,627)
Federal grants-in-aid	8,164,865	3,959,816	(4,205,049)	101,691	39,058	(62,633)
Charges for services	60,384	30,671	(29,713)	11,805	5,609	(6,196)
Interest income	105,255	76,393	(28,862)	33,984	34,840	856
Miscellaneous revenue	66,956	37,348	(29,608)	219,462	136,177	(83,285)
Total Revenues	29,388,557	14,559,014	(14,829,543)	667,580	374,749	(292,831)
Expenditures:						
Current:						
General government	2,309,522	1,229,763	1,079,759	176,570	87,242	89,328
Human services	13,703,019	6,728,477	6,974,542	149,467	68,706	80,761
Natural resources and recreation	446,333	203,589	242,744	200,407	89,683	110,724
Transportation	60,745	30,523	30,222	38,140	16,835	21,305
Education	12,888,197	6,244,073	6,644,124	111	-	111
Capital outlays	140,254	13,960	126,294	497,507	116,127	381,380
Total Expenditures	29,548,070	14,450,385	15,097,685	1,062,202	378,593	683,609
Excess of Revenues Over (Under) Expenditures	(159,513)	108,629	268,142	(394,622)	(3,844)	390,778
Other Financing Sources (Uses):						
Operating transfers in	295,304	164,997	(130,307)	144,675	270,341	125,666
Operating transfers out	(128,813)	(260,109)	(131,296)	(91,351)	(48,691)	42,660
Total Other Financing Sources (Uses)	166,491	(95,112)	(261,603)	53,324	221,650	168,326
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 6,978	\$ 13,517	\$ 6,539	\$ (341,298)	\$ 217,806	\$ 559,104

Totals		
Approved Budget 1999-01 Biennium	Actual For 1999-01 Biennium	Variance Favorable (Unfavorable)
\$ 20,470,068	\$ 10,168,446	\$ (10,301,622)
246,349	131,195	(115,154)
447,125	240,834	(206,291)
128,193	73,376	(54,817)
8,266,556	3,998,874	(4,267,682)
72,189	36,280	(35,909)
139,239	111,233	(28,006)
286,418	173,525	(112,893)
30,056,137	14,933,763	(15,122,374)
2,486,092	1,317,005	1,169,087
13,852,486	6,797,183	7,055,303
646,740	293,272	353,468
98,885	47,358	51,527
12,888,308	6,244,073	6,644,235
637,761	130,087	507,674
30,610,272	14,828,978	15,781,294
(554,135)	104,785	658,920
439,979	435,338	(4,641)
(220,164)	(308,800)	(88,636)
219,815	126,538	(93,277)
\$ (334,320)	\$ 231,323	\$ 565,643

